

1
2 IN THE UNITED STATES DISTRICT COURT FOR THE
3 EASTERN DISTRICT OF CALIFORNIA

4 UNITED STATES OF AMERICA,)
5 Petitioner,) 1:12-cv-1984-LJO-BAM
6 v.)
7 LINDA J. HAMPTON,) **NOTICE OF HEARING AND**
8 Respondent.) **ORDER TO SHOW CAUSE**
9)

10 Respondent Linda J. Hampton is hereby notified that the United States has
11 petitioned this Court for an Order allowing the Internal Revenue Service to levy upon
12 the real property located at 107 Elmwood Ave., Modesto, CA 95354 (the "Property") in
13 order to sell Respondent's interest to satisfy part or all of her unpaid federal income
14 taxes, penalties, interest, and other statutory additions for the income tax years 1991,
15 1992, 1997, 1998, 1999, 2001, 2002, 2003, 2006 and 2009, as set forth in paragraphs five (5)
16 and six (6) of the Government's Petition.

17 This Court has examined the Petition of the United States and accompanying
18 Declaration of Revenue Officer Josephine Ramos, and it is hereby ORDERED that
19 Respondent has 25 days from the date of this Order to file with the Clerk of the Court a
20 written Objection to Petition. Any written Objection to Petition should demonstrate
21 either that:

22 A. The liability has been satisfied; or

- B. Respondent has other assets from which the unpaid tax liabilities can be satisfied; or
- C. Applicable laws and administrative procedures relevant to the levy were not followed by the Internal Revenue Service.

It is FURTHER ORDERED that if Respondent file a written Objection to Petition with the Clerk of Court, then the Court will hold a hearing, at which you must appear, on March 1, 2013, at 9:00 a.m., at the United States District Courthouse for the Eastern District of California, Fresno Division, 2500 Tulare Street, Fresno, California 93721, in the courtroom of the undersigned, to consider your objections.

It is FURTHER ORDERED that, in addition to filing any Objection to the Petition with the Clerk of the Court, Respondent must also mail a copy of any Objection to the Petition to the attorneys for the United States, at the following addresses, on or before the filing date:

Adam R. Smart
Trial Attorney, Tax Division,
U.S. Department of Justice,
Post Office Box 683, Ben Franklin Station
Washington, D.C. 20044

If Respondent does not file an Objection to Petition within 25 days of service of this Order, or if she files an Objection to Petition but fails to appear before the Court as instructed, the Court will enter an Order Approving an Internal Revenue Service Levy on the Real Property Located at 107 Elmwood Ave., Modesto, CA 95354.

It is FURTHER ORDERED that a copy of this ORDER TO SHOW CAUSE, together with the Petition and Declaration, shall be served upon Respondent Linda J. Hampton within 5 days of the date of this Order, by the United States Marshal or any deputy U.S. Marshal, or any Revenue Officer of the Internal Revenue Service, by delivering a copy in hand to Linda J. Hampton or by or by leaving a copy at Linda J. Hampton's dwelling or usual place of abode with a person of suitable age and discretion residing therein, or by some other manner of service described in Rule 4(e)(1) of the Federal Rules of Civil Procedure. Proof of service shall be filed as soon as practicable.

IT IS SO ORDERED.

Dated: January 14, 2013

/s/ Barbara A. McAuliffe
UNITED STATES MAGISTRATE JUDGE